

DIVISION OF CORPORATION FINANCE UNITED STATES SECURITIES AND EXCHANGE COMMISSION WASHINGTON, D.C. 20549

January 30, 2012

<u>Via E-mail</u> Mr. Mark L. Lemond Chief Executive Officer Shoe Carnival, Inc. 7500 East Columbia Street Evansville, IN 47715

> Re: Shoe Carnival, Inc. Form 10-K for Fiscal Year Ended January 29, 2011 Filed April 14, 2011 File No. 000-21360

Dear Mr. Lemond:

We have completed our review of your filing. We remind you that our comments or changes to disclosure in response to our comments do not foreclose the Commission from taking any action with respect to the company or the filing and the company may not assert staff comments as a defense in any proceeding initiated by the Commission or any person under the federal securities laws of the United States. We urge all persons who are responsible for the accuracy and adequacy of the disclosure in the filing to be certain that the filing includes the information the Securities Exchange Act of 1934 and all applicable rules require.

Sincerely,

/s/ Melissa N. Rocha for

Tia Jenkins Senior Assistant Chief Accountant Office of Beverages, Apparel and Mining